

In the Specification:

Please amend the paragraph beginning on page 2, line 2 as follows:

By the way, iron-cobalt (Fe-Co) alloys are generally known as materials having a high saturation flux density B_s . However, it is extremely difficult to achieve a soft magnetism with a composition that has a saturation flux density B_s exceeding 2T. For example, Japanese Laid-Open Patent Application No. 11-121232 discloses a technology which achieves soft magnetism in ~~an~~ a state in which a microcrystalline phase comprising Co and other ferromagnetic 3d transition metals (Fe, Ni) exists in an amorphous phase composed mainly of various metallic elements (M) and oxygen (O).

Please amend the paragraph beginning on page 2, line 14 as follows:

This technology sets forth that equal to or more than 20 at% of nonmagnetic elements (the above-mentioned metallic elements (M) and oxygen (O)) need to be added so as to generate an amorphous phase to a certain extent. Conversely, however, in order to realize a saturation flux density B_s equal to or more than 2T, the addition of nonmagnetic elements needs to be restrained as ~~small~~ much as possible.

Please amend the paragraph beginning on page 2, line 25 as follows:

Additionally, Japanese Laid-Open Patent Application No. 9-115729 reports a soft magnetic material comprising a ceramic phase and a ferromagnetic hyperfine microcrystalline phase. However, it is also difficult to achieve a high saturation flux density B_s because the soft magnetic material that comprises the ceramic phase ~~that~~ has a small magnetic moment.

Please amend the paragraph beginning on page 5, line 3 as follows:

For that reason, it is preferred that the soft magnetic film used in the inductive head has a soft magnetism ~~since~~ at the formation thereof, and is thermally stable under approximately 300°C, or that the soft magnetic film has magnetic characteristics such that the

soft magnetism is improved by being annealed at 300°C or lower.

Please amend the paragraph beginning on page 5, line 32 as follows:

As heretofore described, there are a lot of conflicting requirements for a soft magnetic film used in an inductive head, and it is extremely difficult to ~~meet~~meet these requirements.

Please amend the paragraph beginning on page 6, line 5 as follows:

A more specific object of the present invention is to provide a soft magnetic material having a high saturation flux density B_s and exhibiting a ~~preferable~~preferably soft magnetic property immediately after being deposited or after being annealed at a low temperature.

Please amend the paragraph beginning on page 7, line 17 as follows:

According to the present invention, the soft magnetic film can be formed to have a preferable anisotropic magnetic field H_k . In addition, the soft magnetic film is thermally stable immediately after being formed, or after being annealed at 300°C or lower. When annealed preferably, the coercive force decreases so as to improve the soft magnetism. The soft magnetic film is also excellent in corrosion resistance.

Please amend the paragraph beginning on page 7, line 33 as follows:

According to the present invention, the soft magnetic film has an anisotropic microstructure so as to have the uniaxial magnetic anisotropy ~~since~~from the formation of the film.

Please amend the paragraph beginning on page 12, line 14 as follows:

According to a research conducted by a group including inventors of the present invention, when "a" in the principal frame of $Fe_{1-a}Co_a$ was out of the range of "a =

0.05-0.65", the saturation flux density B_s of a binary alloy of FeCo became equal to or lower than 2.1T. Additionally, when the added amount of M-O is equal to or more than 1.5at%, the saturation flux density B_s decreases further, although a resistivity ρ becomes equal to or more than $50 \mu\Omega\text{cm}$. The limit of the added amount of the metallic element (M) is 9at%, and the limit of the added amount of the oxygen (O) is 12at%.

Please amend the paragraph beginning on page 12, line 26 as follows:

On the other hand, it was ascertained that, when the amount of the metallic element (M) was less than 0.2at%, and the amount of the oxygen (O) was less than 1at%, the magnetic anisotropy became difficult to control, ~~as well as~~ and the corrosion resistivity ~~being~~ also became influenced.

Please amend the paragraph beginning on page 17, line 29 as follows:

In FIG.6, ③ shows two cases of a laminated film of the soft magnetic film according to the present embodiment plated with a permalloy NiFe thereon. ③ shows the two cases of the laminated film immediately after being deposited and after being annealed at 220°C .

Please amend the paragraph beginning on page 21, line 24 as follows:

FIG.12 outlines an inductive head 10 for use in recording. In this inductive head 10, a writing magnetic field generated at coils 11 writes magnetic information to an external magnetic recording medium 30 via a magnetic yoke 12. The soft magnetic film according to the present embodiment can be used in a writing gap ~~portion~~ portion of the head 10, i.e., a magnetic pole 15 at an end of the magnetic yoke 12, so as to create a strong writing magnetic field.

Please amend the paragraph beginning on page 22, line 17 as follows:

The head 10 can have a shape as shown in FIG.12, by using a thin-film forming

technology and a micromachining technology, in which a predetermined film is formed by such a method as sputtering, and is patterned into a predetermined shape by using a resist, and unnecessary parts are removed by ~~such~~ a method such as liftoff, etching, and milling. |